

Case No. 05-44481 (RDD)

**EXHIBIT B-3 - UNTIMELY BOOKS AND RECORDS TAX CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
STATE OF NEW JERSEY COMPLIANCE ACTIVITY PO BOX 245 TRENTON, NJ 08695	16476	Secured: Priority: \$949,212.04 Administrative: Unsecured: _____ Total: \$949,212.04	01/09/2007	DELPHI CORPORATION (05-44481)
STATE OF NEW JERSEY COMPLIANCE ACTIVITY PO BOX 245 TRENTON, NJ 08695	16610	Secured: Priority: Administrative: \$171,000.00 Unsecured: _____ Total: \$171,000.00	06/04/2007	DELPHI CORPORATION (05-44481)
STATE OF NEW JERSEY DIVISION OF TAXATION PO BOX 245 TRENTON, NJ 08695	16611	Secured: Priority: \$448,527.31 Administrative: Unsecured: _____ Total: \$448,527.31	06/04/2007	DELPHI CORPORATION (05-44481)
<b>Total:</b>		<b>3</b>		<b>\$1,568,739.35</b>